

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT COURT OF DELAWARE**

Davis International, LLC et al.

Plaintiffs,
-against-

No. 44-1482-GMS

New Start Group Corp, et al.

Defendants.

DECLARATION OF BRUCE S. MARKS

I, Bruce S, Marks, declare pursuant to the provisions of 28 U.S.C. §1746, as follows:

1. I am a member of the Bars of the State of Pennsylvania and New Jersey and of the law firm Marks & Sokolov, LLC, counsel for Plaintiffs Davis International, LLC, Holdex, LLC, Foston Management, LTD, and Omni Trusthouse, LTD. I submit this declaration in support of Plaintiff's Opposition to Defendants' Motion to Dismiss the Complaint Pursuant to the Doctrine of Direct Estoppel and to Enjoin Plaintiffs From Re-Filing This Action.

2. During a legal conference in Budapest in May, 2004, I met with Sergey Gladyshev, with whom I had been previously acquainted. He has a very fine reputation in Moscow as a tax attorney and represents many Western clients in tax litigation.

3. He informed me that he had done a legal expert report in the London case on extradition of two former Yukos employees against whom the Russian Federation brought charges within its case against Yukos and that the report concluded that the Moscow Arbitrazh court proceedings involving Yukos had been influenced. He informed me that there was no other reasonable explanation for many of the decisions by the Court.

4. Maria Temkin, an associate at my firm, has contacted Anand Doobay, a solicitor at London law firm of Peters and Peters, who had retained Mr. Gladyshev's as a legal expert for the London extradition proceedings.

5. She was informed that Peters and Peters did not authorize the release of Mr. Gladyshev's legal expert report.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on: 5/31/05

B. Marks (mt)
Bruce S. Marks